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3R861. Tax Commission, Administration.

4R861-1A. Administrative Procedures.

5R861-1A-36. Signatures Defined Pursuant to Utah Code Ann. Sections 41-1a-209, 59-7-505,
659-10-512, 59-12-107, 59-13-206, and 59-13-307.

7 ~~[A. "TaxExpress" means the filing of tax returns and tax payment information by telephone-~~
8~~and Internet web site.~~

9 ~~B. Taxpayers who file tax return information, other than electronic funds transfers, through~~
10~~the Tax Commission's TaxExpress system shall use the Tax Commission assigned personal~~
11~~identification number as their signature for all tax return information filed through that system.]~~

12 ~~[C.](1)~~ Individuals who submit an application to renew their vehicle registration on the
13Internet web site authorized by the Tax Commission shall use the Tax Commission assigned
14personal identification number included with their registration renewal information as their
15signature for the renewal application submitted over the Internet.

16 ~~[D.](2)~~ Taxpayers who use the Tax Commission authorized Internet web site to file tax
17return information for tax types that may be filed on that web site shall use the personal
18identification number provided by the Tax Commission as their signature for the tax return
19information filed on that web site.

20 ~~[E.](3)~~ Taxpayers who file ~~[an individual income]~~a tax return under Title 59, Chapter 10,
21Individual Income Tax Act, electronically and who ~~[met]~~meet the signature requirement of the
22Internal Revenue Service shall be deemed to meet the signature requirement of Section 59-10-
23512.

24 (4) Taxpayers who file a corporate franchise and income tax return electronically and
25who meet the signature requirement of the Internal Revenue Service shall be deemed to meet the
26signature requirement of Section 59-7-505.

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29**KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements**

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